

<p style="text-align: center;"><b>ARIZONA DEPARTMENT OF LIQUOR LICENSES &amp; CONTROL</b> <b>HOTEL-MOTEL AND RESTAURANT LICENSES</b> <b>RECORDS REQUIRED FOR AUDIT OF SERIES #11 &amp; #12 LICENSES</b></p>
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As the licensee of a series #11 or # 12 license, you must maintain – AT ALL TIMES – all of the following documents:

1. All invoices and receipts for the purchase of food and spirituous liquor.
2. A list of **all** food and liquor vendors.
3. The restaurant menu reflecting prices during the audit period.
4. A price list for alcoholic beverages reflecting prices during the audit period.
5. Mark-up figures on food and alcoholic products.
6. A recent, **accurate** inventory of food and liquor (taken within two weeks of the Audit Interview Appointment)
7. Monthly Inventory Figures - beginning and ending figures for food and liquor.
8. Chart of accounts.
9. Financial Statements (Income Statements, Balance Sheets, etc).
10. General Ledger
  - A. Sales Journals/Monthly Sales Schedules
    - 1) Daily sales Reports (to include the name of wait staff, bartender, etc.
    - 2) Daily Cash Register Tapes - Journal Tapes and Z-tapes.
    - 3) Dated Guest Checks.
    - 4) Coupons/Specials.
    - 5) Any other evidence to substantiate food and liquor income.
  - B. Cash Receipts/Disbursement Journals
    - 1) Daily Bank Deposit Slips.
    - 2) Bank Statements and canceled checks.
11. Tax Records
  - A. Transaction Privilege Sales, Use and Severance Tax Return.
  - B. Income Tax Return - city, state and federal (copies)
  - C. Any supporting books, records, schedules or documents used in preparation of tax returns.
12. Payroll Records
  - A. Copies of all reports required by the State and Federal Government.
  - B. Employee Log (A.R.S. §4-119)
  - C. Employee time cards.
  - D. Payroll records for reflecting employee name, hours worked and wages.

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13. Off-Site Catering records (must be complete and separate from restaurant records)
- A. All documents which support the income derived from the sale of food to be consumed off of the licensed premises.
  - B. All documents which support purchases made for food to be consumed off of the licensed premises.
  - C. All coupons/specials/discounts pertaining to the sale of food to be consumed off the licensed premises.

**REVOCATION OF YOUR LIQUOR LICENSE MAY OCCUR IF YOU FAIL TO COMPLY WITH  
A.R.S. §4-210(A)7 AND A.R.S. §4-205.02(G).**

**A.R.S. §4-210(A)7**

The Licensee fails to keep for two years and make available to the department upon reasonable request all invoices, records, bills or other papers and documents relating to the purchase, sale and delivery of spirituous liquors and, in the case of a restaurant or hotel-motel licensee, all invoices, records, bills or other papers and documents relating to the purchase, sale and delivery of food.

**A.R.S. §4-205.02(G)**

1. "Gross Revenue" means the revenue derived from all sales of food and spirituous liquor on the licensed premises, regardless of whether the sales of spirituous liquor are made under a restaurant license issued pursuant to this section or under any other license that has been issued for the premises pursuant to this article.
2. "Restaurant" means an establishment which derives at least forty per cent of its gross revenue from the sale of food, including sales of food for consumption off the licensed premises if the amount of these sales included in the calculation of gross revenue from the sale of food does not exceed fifteen percent of all gross revenue of the restaurant.